NO. 29711

IN THE INTERMEDIATE COURT OF APPEALS

OF THE STATE OF HAWAI'I

IN THE MATTER OF THE TAX APPEAL OF ROBERTA JO MAHLER and ARNOLD N. MAHLER, Plaintiffs-Appellants, v. COUNTY OF HAWAI'I, REAL PROPERTY TAX DIVISION, Defendant-Appellee

APPEAL FROM THE TAX APPEAL COURT (Tax Appeal Case No. 07-0105)

ORDER DENYING APPELLANTS' MOTION FOR RECONSIDERATION OF THIS COURT'S MEMORANDUM OPINION OF DECEMBER 17, 2009 (By: Foley, Presiding J., and Fujise, $J.^1$

Upon consideration of Appellants' Motion for Reconsideration of this Court's Memorandum Opinion of December 17, 2009, filed on December 29, 2009, and Addendum of Law, filed on December 30, 2009,

IT IS HEREBY ORDERED that Appellants' motion for reconsideration is denied.

DATED: Honolulu, Hawai'i, January 11, 2010.

On the motion: Arnold N. Mahler and Roberta Jo Mahler, Plaintiffs-Appellants pro se.

Presiding Judge

Associate Judge

 $^{^{1}}$ Former Judge Corinne K.A. Watanabe was a member of the panel on this appeal, but has since retired from her judgeship effective the close of business on December 30, 2009.